

**IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH MUMBAI**

BEFORE HON'BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

**ITA No.2931/Mum/2025
(Assessment Year: 2015-16)**

Sohanlal Vardichand Jain 402 Sheela Niwas, Ramabai Chemburkar Marg, Vile Parle East, Mumbai- 400057	Vs.	DCIT CC 1(1) 905, 9 th Floor, Old CGO Building M K Road, Mumbai- 400020
PAN/GIR No. ACYPJ1919R		
(Applicant)		(Respondent)

Assessee by	Shri. Viraj Mehta
Revenue by	Shri. B. Arun, SR. DR.

Date of Hearing	05.01.2026
Date of Pronouncement	06.01.2026

आदेश / ORDER

PER SANDEEP GOSAIN, JM:

The present appeal has been filed by the assessee challenging the impugned order 20.02.2025 passed u/s 250 of the Income Tax Act, 1961 ('the Act'), by the National Faceless Appeal Centre, Delhi (NFAC) for the assessment year 2015-16. The assessee has raised the following grounds of appeal:

- 1. Without prejudice to above, on the given facts, circumstances and judicial pronouncements, CIT (Appeals) has erred in confirming the action of Ld. Assessing Officer of reopening the case u/s 148 as reopening u/s 148 is beyond jurisdiction &*

bad in law. Therefore order passed u/s 147 is liable to be quashed and void-ab-initio.

2. Without prejudice to above, on the given facts, circumstances and judicial pronouncements, CIT (Appeals) has erred in confirming the action of Ld. Assessing Officer of reopening the case u/s 148 as the same is without complying the provisions of section 151. Therefore order passed u/s 147 is liable to be quashed and void-ab-initio.

3. On the given facts, circumstances and judicial pronouncements, CIT (Appeals) has erred in confirming the action of Ld. Assessing Officer by making addition of Rs. 37,64,682/ under the head 'IFOS'. Such confirming of addition under the head 'IFOS' is bad in law and addition is liable to be deleted.

4. On the given facts, circumstances and judicial pronouncements, CIT (Appeals) has erred in confirming the action of Ld. Assessing Officer by making addition of Rs. 1,88,234/ u/s 69C. Such confirming of addition u/s 69C is bad in law and addition is liable to be deleted.

5. On facts and circumstances, Ld. CIT(A) has erred in confirming the addition without providing cross examination which is against the principle of natural justice. Such addition is bad in law and erroneous in facts and liable to be deleted as the same is confirmed without providing cross examination.

6. On facts and circumstances, Ld. CIT(A) has erred in confirming the addition without providing proper opportunity of hearing which is against the principle of natural justice. Such addition is bad in law and erroneous in facts and liable to be deleted as the same is confirmed without providing proper opportunity of hearing.

7. The Appellant craves leave to add, alter, rescind or amend any of the above grounds of appeal.

2. From the records, I noticed that assessee was *ex-parte* before Ld. CIT(A). In this regard Ld. AR filed an application

for explaining the circumstances before the bench that there was 'sufficient cause' which prevented the assessee to represent properly before Ld. CIT(A) and the same is reproduced herein below:

1. Appellant is one of the stakeholder of MJ Group and while filing CIT(A) appellant's representative gave a common Email ID of the MJ Group for communication purpose.

2. Appellant was not well versed and was not informed about the Email ID given while filing CIT(A).

3. Howsoever, appellant on receipt of notices informed the tax representative of the group to appear for the matter.

4. Due to some internal conflicts, tax representative did not appear and also did not inform anything to the appellant.

5. Appellant was under the presumption that the tax representative is looking into the matter.

6. Due to above reason, before CIT(A) appeal no representation was made.

7. It is humbly submitted that, representation was made before AO. Hence there was no malafide intention of the appellant to not appear before CIT(Appeals).

8. In the light of natural justice, It is humbly requested to setaside the matter to CIT(A) so that proper representation is made and matter be decided on merits.

3. On the other hand Ld. DR relied upon the orders passed by the revenue authorities.

4. Be that as it may, without going into the merits of the issues raised by the assessee and considering the fact that assessee could not put effective representation before Ld. CIT(A). Hence the Bench is of the view that one more opportunity be given to the assessee to represent his case before Ld. CIT(A). Therefore considering the overall circumstances of the present case, I deem it proper to restore the matter back to the file of Ld. CIT(A) for deciding the matter afresh by providing one more opportunity to the assessee subject to cost of Rs. 5000/- imposed upon the assessee which shall be deposited in the Prime Minister Relief Fund and a copy of the receipt shall be placed on file before Ld. CIT(A) within 30 days from the date of receipt of this order. The assessee shall not seek any adjournment on frivolous grounds and shall remain cooperative during the course of proceedings.

4. Before parting, I make it clear that our decision to restore the matter back to the file of the Ld. CIT(A) shall in no way be construed as having any reflection or expression on the merits of the dispute which shall be adjudicated by the Ld. CIT(A) independently in accordance with law.

5. In the result the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 06.01.2026

Sd/-

**(SANDEEP GOSAIN)
JUDICIAL MEMBER**

Mumbai, Dated 06/01/2026

KRK, SPS

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई/ DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, मुम्बई/ ITAT, Mumbai